The transportation department of a school district may provide more than home-to-school transportation for its own student body, including regular and special education students. The transportation department may also provide home-to-school transportation for students in other districts. The following examples illustrate the types of transactions that may occur in these situations.

Example 1: Direct Documentation of Costs Transferred Between Functions (Transportation)
Many LEAs collect costs in a "cost pool" and then transfer out costs on the basis of documentation. For example, the costs of instructional field trips are often charged to the transportation pool and then transferred to the user program. In this example, the cost of field trips conducted as a part of the curriculum under the supervision of a teacher and for which attendance is claimed should be charged to an appropriate resource such as Resource 0000, Unrestricted Resources, and Function 1000, Instruction. Such costs occurred because of a specific instructional program and are excluded from Resource 7230, Transportation: Home to School, and Function 3600, Pupil Transportation.

(a) Initially, all the costs of the transportation system are collected in the Pupil Transportation function and the Home to School resource. These costs include salaries, benefits, supplies, services, and capital outlay.

Fund	Resource	Project Year	Goal	Function	Object	School
01	7230	0	0000	3600	2200	000

- Fund 01 is the General Fund.
- Resource 7230 is Transportation: Home to School.
- Project Year is not applicable in this example.
- Goal 0000 is Undistributed because the home-to-school activity is provided for all students.
- Function 3600 is Pupil Transportation.
- Object 2200 is Classified Support Salaries for bus drivers.
- School is not required.

(b) The cost of the field trip is documented and moved out of the Home to School resource and out of the Pupil Transportation function. Field trips are not included in Function 3600, Pupil Transportation.

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	01	7230	0	0000	0000	9110	000
Cr	01	7230	0	0000	3600	5710	000
Dr	01	0000	0	1110	1000	5710	000
Cr	01	0000	0	0000	0000	9110	000

- Fund 01 is the General Fund.
- Resource 7230, Transportation: Home to School, is relieved of the field trip expenditure. Resource 0000, Unrestricted Resources, is the true funding source.
- Project Year is not applicable in this example.
- Goal 0000, Undistributed, is credited, and Goal 1110, Regular Education, is debited for the cost of the field trip.
- Function 3600, Pupil Transportation, is relieved of the field trip expenditure, and Function 1000, Instruction, is charged with the cost. Function is not required for balance sheet accounts.
- Object 5710 is Transfers of Direct Costs, and Object 9110 is Cash in County Treasury.
- School is not required.

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(c) During the year, students are transported by bus from School Site A to School Site B to participate in an instructional program.

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	01	7230	0	0000	0000	9110	000
Cr	01	7230	0	0000	3600	5710	000
Dr	01	0000	0	1110	1000	5710	000
Cr	01	0000	0	0000	0000	9110	000

- Fund 01 is the General Fund.
- Resource 7230 is Transportation: Home to School; Resource 0000 is Unrestricted Resources.
- Project Year is not applicable in this example.
- Goal 0000, Undistributed, is credited while Goal 1110, Regular Education, is debited for the cost of transporting a documented population of students.
- Function 3600, Pupil Transportation, is relieved of the cost of "Other Miles," and Function 1000, Instruction, is charged with the cost. Function is not required for balance sheet accounts.
- Object 5710 is Transfers of Direct Costs, and Object 9110 is Cash in County Treasury.
- School is not required.

(d) In this example a private bus is chartered by the high school band to attend a weekend parade. It can be directly charged to the proper resource, goal, and function.

Fund	Resource	Project Year	Goal	Function	Object	School
01	0000	0	1677	4000	5800	000

- Fund 01 is the General Fund.
- Resource 0000 is Unrestricted Resources.
- Project Year is not applicable in this example.
- Goal 1677 is a locally defined goal for a regular education high school music program.
- Function 4000 is Ancillary Services. The optional Function 4100, School-Sponsored Co-curricular, may be used.
- Object 5800 is Professional/Consulting Services and Operating Expenditures.
- School is not required.

Example 2: A school district provides home -to-school transportation for contracting LEAs.
The providing district will transfer those expenditures associated with providing service for another agency from the pool of costs it has incurred to transport its own students.

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	01	7230	0	7110	3600	5710	000
Cr	01	7230	0	0000	3600	5710	000

- Fund 01 is the General Fund of the providing district.
- Resource 7230 is Transportation: Home to School.
- Project Year is not applicable in this example.
- Goal 7110 is Nonagency—Educational; Goal 0000 is Undistributed.
- Function 3600 is Pupil Transportation.
- Object 5710 is Transfers of Direct Costs.
- School is not required.

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Example 3: A school district provides transportation for other than home to school for the contracting LEAs.
The providing district is contracted to provide buses for another LEA's football team. Unlike Example 1, these costs may not be charged to the home-to-school programs.

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	01	0100	0	7110	4000	5710	000
Cr	01	0100	0	0000	0000	9110	000
Dr	01	7230	0	7110	0000	9110	000
Cr	01	7230	0	0000	3600	5710	000

- Fund 01 is the General Fund of the providing district.
- Resource 7230 is Transportation: Home to School. The district has optionally defined an unrestricted Resource 0100 to track the revenue and expenditures of transportation contracts other than home-to-school contracts.
- Project Year is not applicable in this example.
- Goal 7110 is Nonagency—Educational, and Goal 0000 is Undistributed.
- Function 4000 is Ancillary Services, the type of service provided to the contracting LEA; Function 3600 is Pupil Transportation, the pool from which the costs are being transferred. Function is not required for balance sheet accounts.
- Object 5710 is Transfers of Direct Costs. This is a transfer not only between goals, but also between resources and functions. Object 9110 is Cash in County Treasury. The transfer between resources requires a corresponding movement of cash.
- School is not required.

Example 4: The school district provides maintenance for other vehicles (not school buses) for the contracting LEAs.
A district may have a central garage that provides services for the vehicles of other LEAs.

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	01	0100	0	7110	8100	5710	000
Cr	01	0100	0	0000	0000	9110	000
Dr	01	7230	0	0000	0000	9110	000
Cr	01	7230	0	0000	3600	5710	000

- Fund 01 is the General Fund of the providing district.
- Resource 7230 is Transportation: Home to School. The district has optionally defined an unrestricted Resource 0100 to track the revenue and expenditures of transportation contracts other than home-to-school contracts.
- Project Year is not applicable in this example.
- Goal 7110 is Nonagency—Educational, and Goal 0000 is Undistributed.
- Function 8100 is Plant Maintenance and Operations, the type of service provided to the contracting LEA. Function 3600 is Pupil Transportation, the pool from which the costs are being transferred. Function is not required for balance sheet accounts.

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- Object 5710 is Transfers of Direct Costs. This is a transfer not only between goals, but also between resources and functions. Object 9110 is Cash in County Treasury. The transfer between resources requires a corresponding movement of cash.
- School is not required.

Example 5: The school district receives payment from the contracting LEAs.

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	01	0100	0	0000	0000	9110	000
Dr	01	7230	0	0000	0000	9110	000
Cr	01	0100	0	0000	4000	8677	000
Cr	01	0100	0	0000	8100	8677	000
Cr	01	7230	0	0000	3600	8677	000

- Fund 01 is the General Fund of the providing district.
- Resource 7230 is Transportation: Home to School. The district has optionally defined an unrestricted Resource 0100 to track the revenue and expenditures of transportation contracts other than home-to-school contracts.
- Project Year is not applicable in this example.
- Goal 0000 is Undistributed. The Goal field is not required for revenue or balance sheet accounts.
- Function 0000 is not applicable; function is not required for revenue accounts or balance sheet accounts. However, the LEA may use the Function field to match revenue to the expenditures. In this case, Function 4000 is Ancillary Services; Function 8100 is Plant Maintenance and Operations, the type of service provided to the contracting LEA; and Function 3600 is Pupil Transportation.
- Object 8677 is Interagency Services between LEAs; Object 9110 is Cash in County Treasury.
- School is not required.

Example 6: The LEA pays for a contract for home -to-school services.

(a) The contracting LEA records the payment to the providing school district for transportation services.

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	01	7230	0	0000	3600	5800	000
Cr	01	7230	0	0000	0000	9110	000

- Fund 01 is the General Fund of the contracting school district.
- Resource 7230 is Transportation: Home to School.
- Project Year is not applicable in this example.
- Goal 0000 is Undistributed.
- Function 3600 is Pupil Transportation. Function is not required for balance sheet accounts.
- Object 5800 is Professional/Consulting Services and Operating Expenditures; Object 9110 is Cash in County Treasury.
- School is not required.

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(b) Pay for the use of buses for a field trip and the transport of the football team.

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	01	0000	0	1110	1000	5800	000
Dr	01	0000	0	1110	4000	5800	000
Cr	01	0000	0	0000	0000	9110	000

- Fund 01 is the General Fund of the contracting district.
- Resource 0000 is Unrestricted Resources.
- Project Year is not applicable in this example.
- Goal 1110 is Regular Education, K–12. Goal is not required for balance sheet accounts.
- Function 1000 is Instruction; Function 4000 is Ancillary Services. Function is not required for balance sheet accounts.
- Object 5800 is Professional/Consulting Services and Operating Expenditures; Object 9110 is Cash in County Treasury.
- School is not required.

(c) Pay the providing school district for the cost of vehicle maintenance.

In this example, the district had work done on the superintendent's car, the cafeteria's delivery van, and a maintenance pickup truck.

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	01	0000	0	0000	7100	5800	000
Dr	01	0000	0	0000	3700	5800	000
Dr	01	0000	0	0000	8100	5800	000
Cr	01	0000	0	0000	0000	9110	000

- Fund 01 is the General Fund of the providing district.
- Resource 0000 is Unrestricted Resources.
- Project Year is not applicable in this example.
- Goal 0000 is Undistributed. Goal is not required for balance sheet accounts.
- Function 7100 is Board and Superintendent; Function 3700 is Food Services; and Function 8100 is Plant Maintenance and Operations. Function is not required for balance sheet accounts.
- Object 5800 is Professional/Consulting Services and Operating Expenditures. Object 9110 is Cash in County Treasury.
- School is not required.

Example 7: The school district transfers the cost of home-to-school transportation to Special Education goals.
Following are three examples illustrating how the costs of home-to-school transportation can be charged to Special Education goals, depending on the accounting used at the time the costs are initially incurred.

(a) Initially, the costs of transporting severely disabled students for whom transportation is required by their individualized education programs (IEPs) are distinguished from the costs of transporting regular and other special education students by using the goal appropriate to each population.

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	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	01	7230	0	1110	3600	2200	000
Dr	01	7230	0	5001	3600	2200	000
Dr	01	7230	0	5770	3600	2200	000
Dr	01	7240	0	5750	3600	2200	000
Cr	01	7230	0	0000	0000	9110	000
Cr	01	7240	0	0000	0000	9110	000

- Fund 01 is the General Fund.
- Resource 7230, is Transportation: Home to School, and Resource 7240 is Transportation: Special Education (Severely Handicapped/Orthopedically Handicapped).
- Project Year is not applicable in this example.
- Goal 1110 is Regular Education, K–12; Goal 5001 is Special Education—Unspecified; Goal 5750 is Special Education, Ages 5-22 Severely Disabled; and Goal 5770 is Special Education, Ages 5-22 Nonseverely Disabled.
- Function 3600 is Pupil Transportation. Function is not required for balance sheet accounts.
- Object 2200 is Classified Support Salaries for bus drivers, and Object 9110 is Cash in County Treasury.
- School is not required.

(b) Initially, all the costs of the transportation system are collected using the Undistributed goal in the Home to School resource.

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	01	7230	0	0000	3600	2200	000
Cr	01	7230	0	0000	0000	9110	000

At year-end, the costs of transporting severely disabled students for whom transportation is required by their individualized education programs (IEPs) are transferred to Resource 7240 and Goal 5750. The costs of transporting nonseverely handicapped students are transferred to Goal 5770.

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	01	7230	0	0000	0000	9110	000
Dr	01	7230	0	5770	3600	7370	000
Cr	01	7230	0	0000	3600	7370	000
Dr	01	7240	0	5750	3600	7370	000
Cr	01	7240	0	0000	0000	9110	000

- Fund 01 is the General Fund.
- Resource 7230, is Transportation: Home to School, and Resource 7240 is Transportation: Special Education (Severely Handicapped/Orthopedically Handicapped).
- Project Year is not applicable in this example.
- Goal 0000 is Undistributed because the home-to-school activity is provided to all students; Goal 5750 is Special Education, Ages 5-22 Severely Disabled; and Goal 5770 is Special Education, Ages 5-22 Nonseverely Disabled.
- Function 3600 is Pupil Transportation.
- Object 2200 is Classified Support Salaries for bus drivers. Object 7370 is Transfers of Direct Support Costs, and Object 9110 is Cash in County Treasury.
- School is not required.

(c) Initially, the costs of transporting all Special Education students are charged to Goal 5001, Special Education—Unspecified.

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	01	7230	0	0000	3600	2200	000
Dr	01	7230	0	5001	3600	2200	000
Cr	01	7230	0	0000	0000	9110	000

At year-end, the costs of transporting severely disabled students for whom transportation is required by their individualized education programs (IEPs) are transferred to Resource 7240 and Goal 5750.

	Fund	Resource	Project Year	Goal	Function	Object	School
Dr	01	7230	0	0000	0000	9110	000
Cr	01	7230	0	5001	3600	7370	000
Dr	01	7240	0	5750	3600	7370	000
Cr	01	7240	0	0000	0000	9110	000

- Fund 01 is the General Fund.
- Resource 7230, is Transportation: Home to School, and Resource 7240 is Transportation: Special Education (Severely Handicapped/Orthopedically Handicapped).
- Project Year is not applicable in this example.
- Goal 0000 is Undistributed because the home-to-school activity is provided to all students. Goal 5001 is Special Education—Unspecified. Goal 5750 is Special Education, Ages 5-22 Severely Disabled.
- Function 3600 is Pupil Transportation.
- Object 2200 is Classified Support Salaries for bus drivers. Object 7370 is Transfers of Direct Support Costs, and Object 9110 is Cash in County Treasury.
- School is not required.

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